

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 876/Ahd/2023
(निर्धारण वर्ष / Assessment Year : 2015-16)

ITO Ward -1(2)(2), Vadodara	बनाम/ Vs.	Raj Concrete 466, Block/Survey, At Post Duimad, Nr. IOC, Vadodara, Gujarat 391740
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAQFR5792Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Ramesh Kumar, Sr. DR
प्रत्यर्थी की ओर से /Respondent by :	Shri Hardik Vora, A.R.

सुनवाई की तारीख / Date of Hearing	22/02/2024
घोषणा की तारीख /Date of Pronouncement	23/02/2024

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed at the behest of the Revenue is directed against the order dated 04.09.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the assessment order passed by the ITO, Ward-1(2)(2), Vadodara

under Section 143(3) of the Income Tax Act, 1961, (hereinafter referred to as 'the Act') for Assessment Year 2015-16.

2. At the time of hearing of the instant appeal, Ld. Counsel appearing for the assessee submitted before us that the tax effect of the matter is Rs.1,35,00,000/- and therefore, the appeal filed by the Revenue is hit by recently issued CBDT Circular No.17 of 2019 dated 08/08/2019 revising the previous thresholds pertaining to tax effects. As per aforesaid Circular, all pending appeals filed by Revenue are liable to be dismissed as a measure for reducing litigation where the tax effect does not exceed the prescribed monetary limit which is now revised at Rs.50 Lakhs. In the instant case, the tax effect on the disputed issues raised by the Revenue is stated to be not exceeding Rs.50 lakhs and therefore appeal of the Revenue is required to be dismissed *in limine*.

3. The Learned DR for the Revenue fairly admitted the applicability of the CBDT Circular No. 17 of 2019. Accordingly, appeal of the Revenue is dismissed as not maintainable. However, it will be open to the Revenue to seek restoration of its appeal on

showing inapplicability of the aforesaid CBDT Circular in any manner.

4. In the result, the appeal of the Revenue is dismissed.

This Order pronounced on 23/02/2024

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 23/02/2024

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

S. K. SINHA

True Copy

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad